

**TO THE PUBLIC UTILITIES COMMISSION  
OF THE STATE OF HAWAII  
ANNUAL REPORT OF  
CLASS "A" COMMON PASSENGER CARRIERS  
(PUC REGULATED REVENUES \$200,000 AND OVER)**

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**STATE EXACT NAME OF CARRIER**

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**PUC NUMBER**

**FOR THE YEAR ENDED DECEMBER 31, 20\_\_\_\_\_**

**NOTICE:** An annual report is to be filed and is due no later than April 30 to cover the preceding calendar year's operations.

Under Section 271-27(i), Hawaii Revised Statutes, a civil penalty shall be imposed for the delinquent filing of this financial report:

- (1) A sum of one-sixteenth of one percent of the motor carrier's gross revenue from the preceding calendar year shall be assessed, if the failure is not more than one month.
- (2) An additional one-sixteenth of one percent of the motor carrier's gross revenues from the preceding calendar year shall be assessed for each additional month or fraction thereof.
- (3) In no event shall the total penalty be less than \$50.

**APPROVED BY THE PUBLIC UTILITIES COMMISSION**

**HAW-PUC Form 92-010  
Effective 1/1/93  
rev 1/1/02**

STATE OF HAWAII  
BILL FOR COLLECTION

PUBLIC UTILITY SPECIAL FUND

DATE: \_\_\_\_\_

PUC NO. \_\_\_\_\_

NAME \_\_\_\_\_  
ADDRESS \_\_\_\_\_

MOTOR CARRIER GROSS REVENUE FEE FOR CLASS A COMMON CARRIERS

- |   |    |  |
|---|----|--|
| 1. Total PUC Regulated Revenues for Preceding Calendar Year<br>(Passenger: Line 8, Column (a) of Exhibit C-1) | \$ |  |
| (Property: Line 12, Column (a) of Exhibit C-1)  | \$ |  |
| 2. Fee = .0025 x Line 1 (\$20 minimum fee)  | \$ |  |
| 3. Less: a. Credit from Overpayment of Prior Year's Fee   | \$ |  |
| b. Payment with Extension Request   | \$ |  |
| 4. Balance Due (Difference Line 2 minus Line 3a and/or Line 3b)   | \$ |  |

**NOTE: Amount on Line 4 due on or before APRIL 30 of the Current Year.**

HRS § 239-2 relating to the **Public Service Company (PSC) Tax** amends certain PSC tax provisions, particularly by amending the definition of "gross income" to allow motor carriers to pay the PSC Tax only on their portion of gross receipts received through the arrangements with other motor carriers. **HRS § 239-2 DOES NOT APPLY TO THE CALCULATION OF THE PUC MOTOR CARRIER FEE (Fee).** There is no provision under PUC statutes that allows for a deduction in gross revenues to calculate the PUC Fee. No deductions to gross revenues (including **Farm-Outs**) shall apply when calculating the PUC Fee. See Hawaii Revised Statutes § 271-36.

Your canceled check is your receipt. Failure to pay the amount on or before the above date will result in penalty and interest pursuant to the Public Utilities Commission Hawaii Administrative Rules, Title 6, Chapter 62, Subchapter 4(b) and (c) as follows:

1. A motor carrier failing to pay the gross revenue fee on or before April 30 may be assessed by the commission, in addition to the fee, a penalty of \$100 and, in case of continuing nonpayment, up to \$50 for each additional day during which the nonpayment continues.
2. Fees not paid within fifteen days after April 30 may be assessed interest at a rate of ten percent per annum. Failure to pay the fee, penalties, and interest may result in legal action to enforce payment.

Please **make your check payable to Hawaii Public Utilities Commission** and submit with your Annual Financial Report.

**NOTE:** Indicate your PUC Number on the check.

ORGANIZATION AND CONTROL OF CARRIER

1. State full and exact name and address of carrier making this report.

Carrier: \_\_\_\_\_ PUC No. \_\_\_\_\_  
Address: \_\_\_\_\_ Phone: \_\_\_\_\_  
City: \_\_\_\_\_ Zip: \_\_\_\_\_

2. **Insert an "X" if new address within the last 12 months ( )**

Business Name (dba): \_\_\_\_\_  
Business Address (other than P.O. Box): \_\_\_\_\_  
Phone: \_\_\_\_\_ City: \_\_\_\_\_ Zip: \_\_\_\_\_

- 2a. **Annual Financial Reports** (AFR) are available on our Department web site. Thus, if you need additional copies of this report, please go to:

<http://www.state.hi.us/budget/>

3. Date first started business: \_\_\_\_\_

4. State the various kinds of business, other than common carriage, in which the carrier was engaged at any time during the year:

\_\_\_\_\_  
\_\_\_\_\_

5. Island(s) in which carrier service is offered: \_\_\_\_\_

6. List companies controlled by carrier: \_\_\_\_\_

\_\_\_\_\_

7. List persons or companies controlling carrier; also state percent owned: \_\_\_\_\_

\_\_\_\_\_

8. Are you a member of a tariff bureau?

(a) If yes, name of tariff bureau: \_\_\_\_\_

(b) If no, have you filed a current tariff schedule with this office?: \_\_\_\_\_

9. Provide the following information regarding your insurance:

- (a) Bodily Injury and Property Damage Liability

Policy Number: \_\_\_\_\_

Insurance Carrier: \_\_\_\_\_

Insurance Agent: \_\_\_\_\_ Phone No.: \_\_\_\_\_

Expiration Date: \_\_\_\_\_

- (b) Cargo Insurance

Policy Number: \_\_\_\_\_

Insurance Carrier: \_\_\_\_\_

Insurance Agent: \_\_\_\_\_ Phone No.: \_\_\_\_\_

Expiration Date: \_\_\_\_\_

10. Location of carrier's records: \_\_\_\_\_

11. Name of outside accountant (PA or CPA): \_\_\_\_\_  
Address: \_\_\_\_\_ Phone: \_\_\_\_\_  
City: \_\_\_\_\_ Zip: \_\_\_\_\_
12. Preparer of this report:  
Name: \_\_\_\_\_ Title: \_\_\_\_\_  
Address: \_\_\_\_\_ Phone: \_\_\_\_\_  
City: \_\_\_\_\_ Zip: \_\_\_\_\_
13. Please check (✓) whether account books are kept on a **calendar year** ( ) or **fiscal year** ( ) basis. If fiscal year basis, please state the period: \_\_\_\_\_.  
Note that this annual financial report must be filed on a calendar year basis.

VERIFICATION

I, \_\_\_\_\_, certify (or declare) that I am duly authorized to  
(Print or Type)  
file this statement; that I have knowledge to the matters contained herein; that the PUC  
regulated revenues reported herein reflect rates under the lawful tariff(s) filed with this  
Commission; and that the report set forth in this annual report is complete, true and  
correct to the best of my knowledge, information and belief.

Signature \_\_\_\_\_

Title \_\_\_\_\_

Date: \_\_\_\_\_

Carrier \_\_\_\_\_

### Additional Information For Corporations and Partnerships Only

14. Date of Incorporation: \_\_\_\_\_  
Incorporation in the State of: \_\_\_\_\_

15. Names of Directors/Partners:

[illegible]

16. Names of Officers:

[illegible]

Carrier: \_\_\_\_\_  
PUC No.: \_\_\_\_\_

**EXHIBIT B**

**BALANCE SHEET**  
**As of December 31, 20\_\_\_\_\_**

<b>Account No.</b>	<b>ASSETS</b>	<b>Current Year</b>	<b>Prior Year</b>
	<b><u>Current Assets</u></b>		
VARIOUS	Cash		
108	Notes Receivable		
110	Accounts Receivable		
110-A	Less Allowance for Uncollectible		
118	Materials & Supplies		
105/119	Other Current Assets (Ex. B-2)		
	<b>Total Current Assets</b>		
	<b><u>Fixed Assets</u></b>		
VARIOUS	PUC Fixed Assets (Ex. B-1)		
VARIOUS	Less Accumulated Depreciation (Ex. B-1)		
240	Non-PUC Fixed Assets		
240-D	Less Accumulated Depreciation		
250/250-D	Intangible Fixed Assets - Net		
	<b>Total Fixed Assets</b>		
VARIOUS	<b>Other Assets (Ex. B-2)</b>		
	<b>TOTAL ASSETS</b>		
<b>Account No.</b>	<b>LIABILITIES &amp; EQUITY</b>	<b>Current Year</b>	<b>Prior Year</b>
	<b><u>Current Liabilities</u></b>		
501	Notes Payable		
505	Accounts Payable		
511/512	Payroll Taxes		
513/514	Income and Other Taxes Payable		
VARIOUS	Other Accrued and Current Liabilities (Ex. B-3)		
	<b>Total Current Liabilities</b>		
600/620	Long Term Debt (Ex. B-3)		
700/710	Deferred Credits and Other Reserves (Ex. B-3)		
	<b>Total Liabilities &amp; Other Credits</b>		
	<b><u>Equity</u></b>		
	Corporation:		
800	Capital Stock		
805	Paid in Capital		
830	Retained Earnings (Ex. B-4)		
835	Treasury Stock		
VARIOUS	Sole Proprietorship (Ex. B-4)		
VARIOUS	Partnership (Ex. B-4)		
	<b>Total Equity</b>		
	<b>TOTAL LIABILITIES &amp; EQUITY</b>		

Carrier: \_\_\_\_\_  
PUC No.: \_\_\_\_\_

**EXHIBIT B-1**

**BALANCE SHEET SCHEDULES**

**PUC FIXED ASSETS**

DESCRIPTION	Total Cost at Start of Year	Additions	Retirals	Adjustments Debit/Credit	Balance at Close of Year
Land					
Buildings & Improvements					
Revenue Equipment					
Service Cars & Equipment					
Shop & Garage Equipment					
Office Furniture & Equipment					
Other Fixed Assets					
<b>TOTAL (To Exhibit B)</b>					

**PUC FIXED ASSETS - ALLOWANCE FOR DEPRECIATION**

DESCRIPTION	Total at Beginning of Year	Depreciation for Year	Items Retired	Adjustments Debit/Credit	Balance at Close of Year
Buildings & Improvements					
Revenue Equipment					
Service Cars & Equipment					
Shop & Garage Equipment					
Office Furniture & Equipment					
Other Fixed Assets					
<b>TOTAL (To Exhibit B)</b>					

NOTE: Motor carrier shall maintain and employ the straight-line method of computing depreciation. service lives of the equipment, salvage, type, class of service and all other pertinent factors shall be in accordance with the Internal Revenue Code, Sections 167-168.

Carrier: \_\_\_\_\_  
PUC No.: \_\_\_\_\_

**EXHIBIT B-2**

**BALANCE SHEET SCHEDULES**

**OTHER CURRENT ASSETS**

Account No.	DESCRIPTION	Balance at Close of Year
105	Marketable Securities	
119	Other Current Assets (Specify):	
<b>TOTAL (To Exhibit B)</b>		

**OTHER ASSETS**

Account No.	DESCRIPTION	Balance at Close of Year
300	Investments	
305	Advances	
310	Prepayments	
320	Other Assets (Specify):	
<b>TOTAL (To Exhibit B)</b>		



Carrier: \_\_\_\_\_  
PUC No.: \_\_\_\_\_

**EXHIBIT B-3**

**BALANCE SHEET SCHEDULES**

**OTHER ACCRUED AND CURRENT LIABILITIES**

Account No.	DESCRIPTION	Balance at Close of Year
507	Salaries and Wages Payable	
509	COD's Unremitted	
518/520	Other Accrued and Current Liabilities (Specify):	
<b>TOTAL (To Exhibit B)</b>		

**ACCOUNT NO. 600 & 620 - EQUIPMENT OBLIGATIONS & OTHER LONG TERM DEBT**

DESCRIPTION	Date of Note	Maturity Date	Original Amount	Balance as of 12/31	Annual Payment	
					Principal	Interest
<b>TOTAL (To Exhibit B)</b>						

**ACCOUNT NO. 700 & 710 - DEFERRED CREDITS AND OTHER RESERVES**

DESCRIPTION	Balance at Close of Year
<b>TOTAL (To Exhibit B)</b>	

Carrier: \_\_\_\_\_  
PUC No.: \_\_\_\_\_

**EXHIBIT B-4**

**BALANCE SHEET SCHEDULES**

**ACCOUNT NO. 830 - RETAINED EARNINGS**

	CURRENT YEAR
Balance at Start of Year	
Adc Net Income (Loss) From Exhibit C	
Other Credits:	
1. _____	
2. _____	
3. _____	
Dec Dividends Declared	
Other Debits:	
1. _____	
2. _____	
3. _____	
<b>BALANCE AT CLOSE OF YEAR (To Exhibit B)</b>	

**SOLE PROPRIETORSHIP AND PARTNERSHIP EQUITY**

	CURRENT YEAR	PRIOR YEAR
Balance at Start of Year		
Additional Investments during Year		
Withdrawals		
Adjustments during Year		
Profit (Loss) for the Year		
<b>BALANCE AT CLOSE OF YEAR (To Exhibit B)</b>		

1. State total number of annual hours devoted by proprietor or partners to carrier's business. \_\_\_\_\_
2. State amounts designated as salaries of partners and charged to operating expenses. \$\_\_\_\_\_

Carrier: \_\_\_\_\_  
PUC No. \_\_\_\_\_  
Island: \_\_\_\_\_

**EXHIBIT C**

**INCOME STATEMENT**  
For the Year Ended December 31, 20\_\_\_\_\_

Account No.	DESCRIPTION	PUC	NON - PUC	TOTAL
VARIOUS	<b>REVENUES:</b>			
	Operating Revenues			
	Total Operating Revenues			
1100	<b>EXPENSES:</b>			
	Salaries & Wages			
1200	Payroll Related Items			
1300	Equipment Maintenance & Garage			
1400	Transportation			
1500	Station or Terminal			
1600	Traffic			
1700	Insurance & Safety			
1800	Administrative & General			
1900	Depreciation & Amortization			
2000	Operating Taxes, License & Fees			
2100	Other Non - PUC Expenses			
	Total Operating Expenses			
	<b>NET OPERATING INCOME</b>			
	<b>OPERATING RATIO*</b>	%	%	%
	<b>OTHER INCOME:</b>			
2210	Interest & Dividends			
2220	Other Income			
	Total Other Income			
	<b>OTHER DEDUCTIONS:</b>			
2310	Interest Expense			
2320	Other Deductions			
	Total Other Deductions			
	<b>NET INCOME BEFORE INCOME TAXES</b>			
2410	Federal Income Tax			
2420/2430	State Income Tax			
	Total Income Taxes			
	<b>NET INCOME</b>			

\* Total Operating Expenses divided by Total Operating Revenues = Operating Ratio

Carrier: \_\_\_\_\_  
PUC No. \_\_\_\_\_  
Island: \_\_\_\_\_

**EXHIBIT C-1**

**OPERATING REVENUES - PASSENGER CARRIERS**

Line No.	Account No.	REVENUE CLASSIFICATION	(a) PUC	(b) NON - PUC	(c) TOTAL
		<b>PASSENGER TRANSPORTATION REVENUES</b>			
1	1010	Tour			
2	1020	Transfer			
3	1030	Shuttle			
4		<b>Total Passenger Transportation Revenues</b>			
		<b>OTHER TRANSPORTATION OPERATING REVENUES</b>			
5	1040	Baggage			
6	1050	Other PUC Revenues (Specify):			
7		<b>Total Other Transportation Operating Revenues</b>			
8		<b>TOTAL PUC OPERATING REVENUES (To Exhibit C)</b>			
		<b>1060 NON - PUC REVENUES</b>			
9		Taxi			
10		School Bus			
11		Equipment Rental w/o Drivers			
12		Miscellaneous (Specify):			
13		<b>TOTAL NON - PUC REVENUES (To Exhibit C)</b>			

Carrier: \_\_\_\_\_  
PUC No.: \_\_\_\_\_  
Island: \_\_\_\_\_

**EXHIBIT C-2**

**OPERATING and MAINTENANCE EXPENSES - PASSENGER CARRIERS**

<b>Account No.</b>	<b>DESCRIPTION</b>	<b>PUC</b>	<b>NON-PUC</b>	<b>TOTAL</b>
	<b><u>SALARIES AND WAGES:</u></b>			
1110	Administrative			
1120	Supervisory			
1130	Drivers			
1140	Narrators/Guides - Non Drivers			
1150	Dispatchers			
1160	Repairs, Service & Maintenance			
1170	Office and Clerical			
1180	Salespersons			
1190	Others (Specify):			
	<b>Total Salaries and Wages</b>			
	<b><u>PAYROLL RELATED ITEMS:</u></b>			
1210	Worker's Compensation			
1220	FICA			
1230	SUTA			
1240	FUTA			
1250	TDI			
1260	Medical Insurance			
1261	Dental Insurance			
1262	Drug & Vision Insurance			
1263	Group Life Insurance			
1264	Other Employee Expenses			
1265	Meals, Travel & Lodging			
1270	Pensions			
1280	Bonuses and Incentive Compensations			
1290	Others (Specify):			
	<b>Total Payroll Related Items</b>			
<b>NUMBER OF EMPLOYEES</b>		<b>At Year End</b>	<b>Total Number During Year</b>	
Administrative				
Supervisory				
Drivers				
Narrators/Guides - Non Drivers				
Dispatchers				
Repairs, Service and Maintenance				
Office and Clerical				
Salespersons				
Others (Specify):				
<b>Total Number of Employees</b>				

Carrier: \_\_\_\_\_  
PUC No.: \_\_\_\_\_  
Island: \_\_\_\_\_

**EXHIBIT C-3**

**OPERATING EXPENSES - PASSENGER CARRIERS**

<b>Account No.</b>	<b>DESCRIPTION</b>	<b>PUC</b>	<b>NON-PUC</b>	<b>TOTAL</b>
	<b><u>EQUIPMENT MAINTENANCE</u></b>			
1310	Shop & Garage			
1320	Repair Parts			
1321	Repairs - Outside Services			
1322	Shop Supplies			
1330	Tires & Tubes			
1390	Other Equipment Maintenance Expenses			
	<b>Total Equipment Maintenance Expenses</b>			
	<b><u>TRANSPORTATION</u></b>			
1410	Fuel - Diesel			
1411	Fuel - Gasoline			
1412	Oil & Lubricants			
1420	Leased or Rented Equipment			
1440	Subcontract Transportation			
1490	Other Transportation Expenses			
	<b>Total Transportation Expenses</b>			
	<b><u>STATION or TERMINAL</u></b>			
1510	Terminal Rent			
1590	Other Station or Terminal Expenses			
	<b>Total Station or Terminal Expenses</b>			
	<b><u>TRAFFIC</u></b>			
1610	Commissions			
1620	Tariffs & Schedules			
1630	Advertising			
1690	Other Traffic Expenses			
	<b>Total Traffic Expenses</b>			

Carrier: \_\_\_\_\_  
PUC No.: \_\_\_\_\_  
Island: \_\_\_\_\_

**EXHIBIT C-4**

**OPERATING EXPENSES - PASSENGER CARRIERS**

<b>Account No.</b>	<b>DESCRIPTION</b>	<b>PUC</b>	<b>NON-PUC</b>	<b>TOTAL</b>
	<b><u>INSURANCE and SAFETY</u></b>			
1710	Public Liability & Property Damage			
1720	Cargo Loss & Damage			
1730	Fire, Theft and Collision			
1740	Carrier Paid Claims			
1790	Other Insurance and Safety Expenses			
	<b>Total Insurance and Safety Expense</b>			
	<b><u>ADMINISTRATIVE and GENERAL</u></b>			
1810	Office Rent			
1820	General Office Expenses			
1830	Outside Accounting Expenses			
1831	Legal Expenses			
1840	Utilities			
1850	Bad Debts Expense			
1860	Consulting Services			
1870	Entertainment & Promotion			
1871	Dues & Subscription			
1872	Administrative Overhead Allocation			
1890	Other Administrative & General Expenses			
	<b>Total Administrative and General Expense</b>			
	<b><u>DEPRECIATION and AMORTIZATION EXPENSES</u></b>			
1910	Building and Improvements			
1920	Revenue Equipment			
1930	Service Cars & Equipment			
1940	Shop & Garage Equipment			
1950	Office Furniture & Equipment			
1960	Other Fixed Assets			
1970	Non-PUC Fixed Assets			
1980	Amortization of Intangibles			
	<b>Total Depreciation and Amortization Expense</b>			
	<b><u>OPERATING TAXES, LICENSES and FEES</u></b>			
2010	Vehicle License and Registration			
2011	Federal Highway Use Tax			
2020	Real Property Tax			
2030	PUC Motor Carrier Fee			
2040	Airport Fee			
2050	Public Service Company Tax			
2060	Harbor Fees			
2070	General Excise Tax			
2090	Other Taxes, Licenses and Fees			
	<b>Total Operating Taxes, Licenses and Fees</b>			

**EXHIBIT C-5**

Account No.	DESCRIPTION	TOTAL
2100	Other Non-PUC Expenses (Specify):	
	<b>Total Other Non-PUC Expenses</b>	



CARRIER NAME: \_\_\_\_\_  
PUC NO.: \_\_\_\_\_  
ISLAND: \_\_\_\_\_

## EXHIBIT D

## PASSENGER CARRIER VEHICLE INVENTORY LIST

**NOTE:** All vehicles must be registered under the carrier's name.  
Place an asterisk \* next to the year if the vehicle is not registered to the carrier.

[illegible]